

Senate Bill 597

By: Senators Pearson of the 51st, Balfour of the 9th, Cagle of the 49th, Powell of the 23rd, Schaefer of the 50th and others

**AS PASSED**

**AN ACT**

To amend Code Section 48-5-311 of the Official Code of Georgia Annotated, relating to county boards of equalization and tax appeal procedures, so as to change certain provisions regarding recovery of certain appeal costs by a taxpayer; to provide an effective date; to provide for applicability; to repeal conflicting laws; and for other purposes.

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

**SECTION 1.**

Code Section 48-5-311 of the Official Code of Georgia Annotated, relating to county boards of equalization and tax appeal procedures, is amended by striking subdivision (g)(4)(B)(ii) and inserting in its place a new subdivision (g)(4)(B)(ii) to read as follows:

"(ii) If the final determination of value on appeal is 80 percent or less of the valuation set by the county board of equalization as to commercial property, or 85 percent or less of the valuation set by the county board of tax assessors as to other property, the taxpayer, in addition to the interest provided for by this paragraph, shall recover costs of litigation and reasonable attorney's fees incurred in the action. This division shall not apply when the property owner has failed to return for taxation the property that is under appeal."

**SECTION 2.**

This Act shall become effective upon its approval by the Governor or upon its becoming law without such approval and shall apply with respect to all tax appeals filed with the county boards of tax assessors on or after that date.

**SECTION 3.**

All laws and parts of laws in conflict with this Act are repealed.